



Chart A – For Most People Who Must File

IF your filing status is...	AND at the end of 2009 you were... [*]	THEN file a return if your gross income was at least... ^{**}
single	under 65	\$ 9,350
	65 or older	\$10,750
head of household	under 65	\$12,000
	65 or older	\$13,400
married, filing jointly ^{***}	under 65 (both spouses)	\$18,700
	65 or older (one spouse)	\$19,800
	65 or older (both spouses)	\$20,900
married, filing separately	any age	\$ 3,650
qualifying widow(er) with dependent child	under 65	\$15,050
	65 or older	\$16,150

^{*} If you were born before January 2, 1945, you are considered to be 65 or older at the end of 2009.

^{**} Gross income means all income you received in the form of money, goods, property, and services that is not exempt from tax, including any income from sources outside the United States (even if you can exclude part or all of it). **Do not** include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time during 2009, or (b) one-half of your social security benefits plus your other gross income is more than \$25,000 (\$32,000 if married filing jointly). If (a) or (b) applies, see the Form 1040 instructions to figure the taxable part of social security benefits you must include in gross income.

^{***} If you did not live with your spouse at the end of 2009 (or on the date your spouse died) and your gross income was at least \$3,650, you must file a return regardless of your age.



Chart B – For Children and Other Dependents

If your parent (or someone else) can claim you as a dependent, use this table to see if you must file a return.

In this table, unearned income includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust. Earned income includes wages, tips, professional fees, and taxable scholarship and fellowship grants. Gross income is the total of your unearned and earned income.

Caution. *If your gross income was \$3,650 or more, you usually cannot be claimed as a dependent unless you are a qualifying child. For details, see Exemptions for Dependents.*

Single dependents— Were you **either** age 65 or older **or** blind?

- ☐ **No.** You must file a return if **any** of the following apply.
 1. Your unearned income was more than \$950.
 2. Your earned income was more than \$5,700.
 3. Your gross income was more than the larger of —
 - a. \$950, or
 - b. Your earned income (up to \$5,400) plus \$300.
- ☐ **Yes.** You must file a return if **any** of the following apply.
 1. Your unearned income was more than \$2,350 (\$3,750 if 65 or older **and** blind).
 2. Your earned income was more than \$7,100 (\$8,500 if 65 or older **and** blind).
 3. Your gross income was more than the larger of—
 - a. \$2,350 (\$3,750 if 65 or older **and** blind), or
 - b. Your earned income (up to \$5,400) plus \$1,700 (\$3,100 if 65 or older **and** blind).

Married dependents—Were you **either** age 65 or older **or** blind?

- ☐ **No.** You must file a return if **any** of the following apply.
 1. Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
 2. Your unearned income was more than \$950.
 3. Your earned income was more than \$5,700.
 4. Your gross income was more than the larger of —
 - a. \$950, or
 - b. Your earned income (up to \$5,400) plus \$300.
- ☐ **Yes.** You must file a return if **any** of the following apply.
 1. Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
 2. Your unearned income was more than \$2,050 (\$3,150 if 65 or older **and** blind).
 3. Your earned income was more than \$6,800 (\$7,900 if 65 or older **and** blind).
 4. Your gross income was more than the larger of—
 - a. \$2,050 (\$3,150 if 65 or older **and** blind), or
 - b. Your earned income (up to \$5,400) plus \$1,400 (\$2,500 if 65 or older **and** blind).